

The Observer Want Ad Page

The Market Place of Union and Wallows Counties

NEW TODAY

FOR RENT — Modern furnished apt. Close in. Call 148-R. 2-2-21

FOR SALE — Dated alfalfa hay. Phone Main 250. Frank McKennon. 2-2-31

WANTED — Repair work of all kinds on stoves, furniture, etc. Green's Repair Shop, Smith Bldg. Phone Main 664. 2-2-1m

FOR RENT — Small 3-room house and 2 or 3 partly furnished rooms. Write W. N. 1707 Jeff. Ave. 4-2-2-31p

FOR SALE OR TRADE — Hay 37 per ton. 34 and 3 1/2 wagon; 1 saddle horse; bobbed; wheel and slip scrapers. What have you. Write W. N. 1707 Jeff. Ave. 6-2-2-31p

FOR RENT — Six room furnished house. Call 265-W. 2-2-2-31p

FOR SALE — Read baby carriage in good condition. Phone 344-W. or call at 1206 Seventh. 2-2-31p

FOR RENT — 4 room furnished apt. Phone 215-W. 2-2-1f

FOR RENT — 6 room modern house at 1609 Adams Ave. Phone 477-W. 3-2-2-31p

FOUND — Child's shell-rimmed glasses. Call Observer. 2-2-31

FOR RENT — Five room furnished apartment with furnace and piano; also a 3-room furnished apartment with screened-in porch. Call at 1912 Cedar or phone 282-R.

FOR RENT — Six room furnished house. 2105 First. Inquire 2107 First. 2-1-1f

FOR RENT — Modern apt. partly furnished. Corner 6th and N. Call 147-M. 1-31-31

FOR RENT — Furnished apartment. Edenhelm. 458-R. 1-31-1f

FOR RENT — Three room house near high school. 131-W. 1-30-1f

FOR RENT — Light housekeeping rooms. 1612 Adams. Ph. 267-J. 1-5-1f

FOR RENT — Apt. 1307 Penn. 1-10-1f

FOR SALE AND TRADE — An imitation leather lounge in fair condition. A bargain. Furniture Exchange. 474-J. 2-1-1f

FOR SALE OR TRADE — A good quartered oak dresser. French plate mirror; good as new. Furniture Exchange. 474-J. We buy, sell or trade. 2-1-1f

FOR SALE OR TRADE — One 23-jewel Hunn Special watch, gold case, size 16. This is a bargain and will not last long. Furniture Exchange. 474-J. 2-1-1f

FOR SALE — Herbs. Good medicine for rheumatism, stomach, kidney, bowel, liver, bladder and blood troubles and flu. H. J. Rouch at Chris Miller's, 1510 Adams avenue. 1-14-1mp

FOR RENT — Strictly Modern 3-room apartment with bath, full basement, furnace. In best residential district. Allen Apt. Call Main 543. 1507 Fourth St.

Observer Want Ad Rates

(Count five average words to the line.)

Per line, 1st insertion.....10c
Per line, each added consecutive insertion.....To
Minimum charge on one order.....\$5.00

RATES BY MONTH
3 lines, per month.....\$3.50
4 lines, per month.....\$4.50
5 lines, per month.....\$5.50
Each additional line over five charged at 50c per line per month.

CASH IN ADVANCE is required on all classified orders to earn these rates. Higher rates charged on all credit insertions.

Copy for all classified orders must be in this office by 10 A. M. DAY OF INSERTION. Stop orders on ad inserted until further notice must be received by the same hour or extra insertion will be charged.

Telephone orders solicited. Cash rates may be earned on phone orders by payment on or before date of last insertion.

PHONE MAIN 37
"An Observer Want Ad Will Do It"

FOR SALE OR TRADE — One good Stevens 12-gauge shotgun, fine shape. Furniture Exchange. 474-J. 2-1-1f

FOR SALE OR TRADE — Burghess in new and used. Perfection Oil Heaters. Furniture Exchange. 474-J. 2-1-1f

FOR SALE — Good used player piano at a bargain, on easy terms. Eastern Oregon Music Co. 12-1-1f

FOR SALE — New piano with bench to match. \$10 per month, at price of used piano. Eastern Oregon Music Co. 12-1-1f

WANTED
WANTED TO BUY OR TRADE — For good used furniture and house furnishings. Furniture Exchange, Fir and Jeff. 474-J. 2-1-1f

MONEY TO LOAN on city property. Interest 7%. Union Mortgage & Investment Co., New Foley Bldg. 1-28-31

WANTED — Raw furs. I pay the highest market price promptly. Also have large stock of made-up furs. Alterations and repairs. Chris Miller, 1510 Adams avenue. 1-14-1mp

WANTED — Cleaning, pressing and alteration work on both men's and women's clothing. Expert workmanship. Phone The Wardrobe, Main 72. 10-1-1m

MISCELLANEOUS
MONEY — Easy monthly payments. Low rates. See J. R. Oliver. 1-4-1m

WHITE LINE FREIGHT AND EXPRESS — Portland, Meacham, Kamela. 2 p. m. Tuesday and Friday. Direct service to following points on Wallows Branch Line: Imbler, Elgin, Minam, Wallows, Lostine, Enterprise. Auto Freight Terminal Phone 673. 2-1-1m

FOUND

FOUND — Jan. 18th, in Dr. Bouvy's office, purse containing money. Owner may have same by identifying it at Dr. Bouvy's office. 2-1-31

The ground-hog sometimes gets his place in the sun. 2-1-31

USED CARS

1926 Ford 1-ton truck, open cab, platform body, balloon tires. PERKINS MOTOR CO. 2-21f

YOUR INCOME TAX

No. 15
Salaries paid employees constitute one of the largest items of business expenses. To be allowed such claims must conform closely to the words of the revenue act of 1926, which provides for the deduction of "a reasonable allowance for personal services actually rendered." The test of deductibility is whether the amounts paid are reasonable and whether they are, in fact, purely for personal services. Money paid an officer of a corporation for which no services, or services inadequate to the compensation rendered, is not deductible as "salary." Reasonable compensation is held to be an amount that ordinarily is paid by like enterprises in like circumstances for like services.

For example, an officer of a corporation received in 1926 compensation in excess of the amount ordinarily paid for services such as he rendered, and which bear a relationship to the amount of his stock holdings. The excess would not be treated as salary but as a distribution of profits upon stock, and the amount of such excess would not be considered a deductible item.

Refunds to employees may be deducted by employers when such payments are made in good faith as additional compensation for services actually rendered, provided that, when added to the stipulated salaries the total does not exceed a "reasonable compensation for services rendered." When the amount of a salary of an officer or employee is paid for a limited time to his widow or heirs in recognition of services rendered by the deceased, such payments may be deducted. Salaries paid employees absent in the military, naval, or other services of the government, but who intend to return, are allowable deductions.

WOMAN JUDGE LINKS DOCTORS WITH BENCH

Judge Mary B. Grossman tells most of the men and women who appear before her in the courts of Cleveland. "If you need a judge, you also need a doctor," Judge Grossman is the first woman in the country to hold such a judgeship. Maintaining that "well minds live in well bodies," she demanded, when she assumed her judicial position, a medical examination of all persons brought before her, and she won her points sympathetically, but not sentimentally, she can deal out 30 day terms when she thinks they are necessary, and she recognizes no double moral standard.

George Young, who made the Catalina channel look like a mill pond, told his mother he didn't intend to marry until he was 25. Hollywood, there's your man!



Doctor: "Put out your tongue—more than that—all of it."
Child: "But, doctor, I can't. It's fastened at the other end!"

The ground-hog sometimes gets his place in the sun. 2-1-31

Smothered Dear

Heavenly Hash Cinnamon Hearts Fresh Honey Sugared Dates Decorations—two-lips, Bleeding Hearts, and Bachelor Buttons.

"And what does your father do?" asked the kind gentleman of the little boy.

"Oh, he's a numismatist," the lad replied.

"Why, a numismatist is a coin collector?"

"Yes, that's what my father is," said the boy. "He's a collector on a trolley."

Johnson (Willie): "Say, pap, did you go to Sunday school when you were a boy?"

Father: "Yes, regularly. Never missed a Sunday."

Willie: "Well, I'll bet it won't do me any good either."

Wife: "Your honor, he broke every dish in the house over my head, and treated me cruelly."

Judge: "Did your husband apologize or express his regret for his actions?"

Wife: "No, your honor; the ambulance driver took him away before he could speak to me."

Timid Young Thing: "What sort of food do you advise me to eat for the first few days of the voyage?"

Brutal Stewart: "Milk. It doesn't scratch as it comes back up."

"Now, children, who was Lincoln?" They shouted, in accord: "The Lincoln is, dear teacher, Big brother to the Ford!"

Peach Growers in Yakima Pessimistic

YAKIMA, Wash., Feb. 2. —Hopes of anything like a full crop of peaches this year are going fast. A number of surveys, following sub-zero temperatures a week ago, have been made, which have shown a much decreased possibility, but it remained for Fred Thompson, president of the Thompson Fruit company and the largest grower of peaches in the valley, to place his estimate on the tonnage for 1927.

Thompson made a careful survey of the upper valley and as far south as Ellensburg in the soft fruit district. He predicts a crop not to exceed 30 per cent of last year's crop, when 124 cars were shipped. Peaches can not stand a temperature of 15 degrees below zero, he says, and for three consecutive nights this prevailed, one night the mercury going as low as 19 degrees below zero, a record for the valley since 1919.

FISHER EARNS \$150,000
NEW YORK — Bud Fisher's earnings of \$150,000 annually from his comic amaze Justice John N. Tierney. Informed of the income when granting Mrs. Fisher a separation, the justice remarked: "They are the most puerile and senseless things I ever saw. I don't see how anybody can pay money for such things."

A state senator in Kansas starts a crusade against mince pie. He there's always the drug store cellar, boys.

AT THE THEATERS

Curwood Film Coming To the Star

Another novel from the pen of that immensely popular author, James Oliver Curwood, has been brought to the screen in "Prisoners of the Storm," the Universal-Jewel production starring House Peters, which will be screened at the Star theater Thursday and Friday.

The picture is based on one of Curwood's most famous novels, published under the title of "The Quest of Joan," and was adapted to the screen by Charles A. Logan.

"Prisoners of the Storm," has its locale in the north woods, as have most of the stories by this popular writer. It deals with the adventures of a miner, who is surrounded by a chain of circumstances, evidence, connecting him with murder of which he knows nothing.

Pursued by the relentless Northwest Mounted Police, he is involved in an unusually thrilling number of adventures before he can convince them of his innocence.

The novel has been translated to the screen very faithfully, and carries not only the spirit of the author's story but the spicy atmosphere of the Canadian woods.

"Blonde or Brunette" at Arcade Today

If there's one thing women have in common it's the desire to find the man of their heart. Isn't that true? Think Helen and her Paris Cleopatra, her Anthony, Nell Gwynn her Charles and Fanny—Her Gwynn, Oh yes, and then Blanche, she had her Henri, too.

You see, Henri Mariel, a prominent young Parisian attorney, when he thought the time to plunge into the matrimonial sea had arrived, journeyed far from his native land and found the girl way off in the provinces. She was the antithesis of the lazy folk he knew, and Henri loved her for it.

After the ceremony they moved to Paris and then—It had happened. Henri was called away on business and he had left Fanny in Blanche's capable hands.

Now though he had never known it, Blanche really loved Henri and his marriage had made her sad. So, when he placed old fashioned Fanny in Blanche's hands, he started something because, by the time he'd come back, Fanny was no longer the girl he'd left behind him. No ma'am, she was radically changed.

Naturally, Henri wasn't going to stand for it. He immediately divorced her and took angelic Blanche as a wife. Then—came a series of mixups and—but come to the Arcade today or Thursday, when Paramount's latest Adolphe Menjou starring production, "Blonde or Brunette," is showing. You'll have the time of your life. Greta Nissen and Ariette Marchal are seen in the title roles.

"The Love Toy" Opening at Sherrys Today

Great outdoor battle scenes, in which infantry, cavalry, artillery and tanks are seen in action; the imposing facades, vast halls and rooms of kingly palaces built in days when size as well as elegance were stressed; magnificent and spacious gardens; crooked, narrow and picturesque village streets; thrilling cavalry and automobile pursuit scenes over winding and mountainous roads to Monte Carlo. These are some of the reasons why critics in other cities have hailed "The Love Toy" as one of the most spectacular as well as one of the most entertaining offerings of the current picture season.

Lowell Sherman is starred in this Warner Bros. classic of the screen which is opening at the Sherry theater today for a two-day engagement.

The courtroom scenes in this production are said to be unsurpassed for magnificence, although they are actually eclipsed in interest by the private apartments of the king himself.

"The Love Toy" has in its supporting cast, Helena Costello, Willard Louis, Jane Winton, Gayne Whitman, Ethel Grey Terry and Myrna Loy.

Comedy showing "Luke Warm Daze."

Parrot Scares Burglar

NEWARK, N. J.—George Strum thinks no burglar alarm could be better than an unexpected one he found protecting his restaurant. Opening up in the morning he heard loud cries of "Get out! Get out!" He was amazed (ill he saw burglar's tools about. Then he deduced why his parrot, Loretta had been yelling. Nothing was missing.

Plotter's bombed the Italian consulate in New York as a slap at Mussolini. That's almost as direct as our recent war with Mexico.

First Mortgage Loans On Improved City Property Only \$9.64

Payment per month will pay both principal and interest on a loan of \$1,000.00.

We believe you will find the liberal options, easy payments and low costs of our amortized loan the best plan available for borrowing money on city property.

Spring will soon be here—make your application now.

Sales - Rentals - Loans - Insurance

Currey Realty Agency

Geo. H. Currey, Realtor
George Huntington Currey
Phone 200-3
106 Elm St., next to City Hall
La Grande, Oregon.

DOAN'S PILLS

Stimulant Diuretic to the Kidneys
Foster-McMurray Co., Mfg. Chem., Buffalo, N. Y.

Professional Directory

This directory is especially handy for the newcomer or for the out-of-town reader who may want the name and address of some professional man. It has been carefully prepared and will prove to be a ready aid to any reader in obtaining prompt professional service.

Classified For Quick Reference

Dentists

DR. GEO. S. HOFFMAN—Dentist, over L. & L. Drug Co. Telephone Main 678.

Architect

C. B. MILLER, Architect, Room 7, La Grande National Bank Building.

Michigan Law Is Hard on Elopers

DETROIT, Feb. 2 (AP)—Eloping to Michigan has lost much of its novelty for Ontario and Ohio couples.

A law effective a year ago requires that names of applicants for marriage licenses be published for five days before the ceremony is performed. Four thousand fewer licenses were issued here in 1926 than in 1925, principally because Windsor, Catham and Walkerville, Ont., couples went elsewhere to wed when the law took effect.

Monroe, Mich., near the Ohio border, issued less than half as many licenses last year as the year before, and other border towns count heavy decreases. Ohio state where no delay is required, and many Michigan couples go to Ohio. Meanwhile Ontario has made its marriage laws more rigorous, forestalling those who would go from Michigan to Canada to wed.

Astrologer

MRS. FREDERICK BALMES
201 N. Ave., La Grande, Ore.
Readings daily.

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Knights' Spring Canyon Coal

We have a good supply of all sizes of coal on hand. Give Our Coal A Trial

VAN PETTEN LUMBER CO.

Phone Main 732 for Service.

REFLECT

It sure is fine to sit down at your Radiola and tune in on all the latest music, lectures, and news of the world, these cold windy evenings.

We Have A Complete Line Of R. C. A. Radiolas

H & S Electric

F. L. Robinson
Sommer Hotel Bldg.
Phone 393-W

Your Chance

Oregon Trail Memorial Half Dollars, with the covered wagon on one side and the Indian on the other—a U. S. Government coin—can be purchased here for \$1.00. Purpose is to raise funds for the erection of memorials for Oregon Trail and Pioneers.

A Fine Souvenir

UNITED STATES NATIONAL BANK

Physicians & Surgeons

LEE B. BOUVY, M. D.
LEWA WILKES, M. D.
Practice limited to diseases of the Eye, Ear, Nose and Throat.
New Foley Building
Telephone Main 18

R. G. KIRBY, M. D.
Physician and Surgeon
Sommer Building
Telephone Main 27

RICHARD P. LANDIS, M. D.
Physician and Surgeon
Cavender Building
Telephone Main 56

W. F. McADORY, M. D.
Surgeon
New Foley Building
Telephone Main 27

C. S. MOORE, M. D.
Physician and Surgeon
New Foley Building
Telephone Main 19

F. L. HALLSTON, M. D.
Practice limited to diseases of the Eye, Ear, Nose and Throat.
Rooms 18-19
Sommer Building
Telephone Main 77

A. L. RICHARDSON, M. D.
Surgeon
Rooms 18-19
Sommer Building
Telephone Main 16

J. A. WONDERLICH, M. D.
Physician and Surgeon
Over L. & L. Drug Store
Bus. Phone 678
Res. Phone Main 632

Osteopathic Physicians

J. L. INGLE, D. O.
MARGARET INGLE, D. O.
General practice and the "POST SYSTEM" for fallen arches.
Sommer Building
Telephone Main 108

A hawk has been killing the pigeons around the Art Institute in Chicago. Why don't they hire a stool-pigeon?

For Colds, Grip, Influenza

And as a Preventive
Take
Laxative
Bromo
Quinine
tablets

Long serious illness and complications often follow Colds, Grip and Influenza. Guard your health against this danger. Price 10c.

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FRECKLES AND HIS FRIENDS



You Bet



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BROOMS

55c to \$1.35

PERCOLATORS LUNCH KIT

With hot or cold bottle.

One Gallon HOT AND COLD JUG

F. L. LILLY HARDWARE

Phone Main 88